



ASCENSION PARISH CORONER'S OFFICE

General-Purpose Financial Statements

December 31, 2002

(See Accompanying Independent Accountants' Compilation Report Thereon)



909 Poydras Street
Suite 2900
New Orleans, LA 70112

Independent Accountants' Compilation Report

Ascension Parish Coroner's Office:

We have compiled the accompanying general-purpose balance sheet of the Ascension Parish Coroner's Office, a component unit of Ascension Parish Police Jury, as of December 31, 2002, and the related general-purpose statements of revenues, expenditures and changes in fund balance and cash flows for the year then ended, in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying general-purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

KPMG LLP

May 16, 2003



ASCENSION PARISH CORONER'S OFFICE

General-Purpose Balance Sheet

December 31, 2002

(See Accompanying Independent Accountants' Compilation Report)

Assets

Cash	\$	100
Accounts receivable		<u>5,000</u>
Total assets	\$	<u><u>5,100</u></u>

Fund Balance

Fund balance	\$	<u><u>5,100</u></u>
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See accompanying notes to general-purpose financial statements.

ASCENSION PARISH CORONER'S OFFICE

General-Purpose Statement of Revenues, Expenditures and Changes in Fund Balance

Year ended December 31, 2002

(See Accompanying Independent Accountants' Compilation Report)

Revenues:		
Retainer - Ascension Parish	\$	60,000
Charges for services		<u>13,700</u>
Total revenues		<u>73,700</u>
Expenditures:		
General and administrative		68,921
Miscellaneous		<u>12</u>
Total expenditures		<u>68,933</u>
Excess of revenues over expenditures		4,767
Fund balance, beginning of year		<u>333</u>
Fund balance, end of year	\$	<u><u>5,100</u></u>

See accompanying notes to general-purpose financial statements.

ASCENSION PARISH CORONER'S OFFICE

General-Purpose Statement of Cash Flows

Year ended December 31, 2002

(See Accompanying Independent Accountants' Compilation Report)

Cash flows from operating activities:	
Deficiency of revenues over expenditures	\$ 4,767
Change in accounts receivable	<u>(5,000)</u>
Cash used in operating activities	(233)
Cash at beginning of year	<u>333</u>
Cash at end of year	<u>\$ 100</u>

See accompanying notes to general-purpose financial statements.

ASCENSION PARISH CORONER'S OFFICE

Note to General-Purpose Financial Statements

December 31, 2002

(See Accompanying Independent Accountants' Compilation Report)

(1) Organization and Summary of Significant Accounting Policies

(a) *Organization*

The Ascension Parish Coroner's Office (the Coroner's Office) was established to provide certain services to the citizens of Ascension Parish. The Coroner's Office is a component unit of the Ascension Parish Policy Jury. Certain expenses related to the Coroner's Office are paid by and are included in the Ascension Parish Police Jury's financial statements. The services of the Coroner's Office include, but are not limited to, the following:

Death Investigations – This includes assisting in the investigation of all accidental, unnatural, violent and/or unexpected deaths within the jurisdiction of Ascension Parish. The Coroner's Office is also responsible for recording accurate information related to the decedent at the time of death, performing or assisting in performing death scene investigations, ordering autopsies, facilitating the flow of information to contracted pathologists, facilitating respectful and timely conveyance of the deceased to and from the hospital with area funeral homes and transport services. The Coroner's Office is required to maintain detailed records of all deaths investigated. The Coroner's Office is required to assist with the preparation of and maintain the death certificate, as well as forward it to funeral homes.

Psychiatric and Substance Abuse Evaluations - The Coroner's Office is responsible for providing consultation, assessment and treatment for patients' psychiatric and/or substance abuse problems. The Coroner's Office is required to schedule and conduct interviews with parties interested in having individuals involuntarily or voluntarily treated for mental illness or substance abuse. The Coroner's Office is responsible for facilitating the process of maintaining an Order of Protective Custody to detain individuals for evaluation, and also to coordinate patient evaluations with the appropriate professionals.

Medicolegal Forensic Investigations – This includes scheduling and coordinating sexual and physical abuse examinations between physicians and requesting agencies and collection of physical evidence from suspects' bodies when requested by law enforcement agencies.

The financial statements include only those accounts and transactions which relate to the Coroner's Office.

(b) *Basis of Presentation*

The accounts of the Coroner's Office are organized on the basis of funds, each of which is considered a separate accounting entity. The Coroner's Office has one fund, which accounts for the general fund, its assets, liabilities, fund equity, revenues, and expenditures. Government resources are allocated to and accounted for in this fund based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

ASCENSION PARISH CORONER'S OFFICE

Note to General-Purpose Financial Statements

December 31, 2002

(See Accompanying Independent Accountants' Compilation Report)

(c) Basis of Accounting

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the general-purpose balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in fund balance.

Specifically, governmental funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized as a liability when incurred.

(d) Cash

Cash includes amounts on hand and on deposit at financial institutions. The Coroner's Office considers all highly liquid investments with original maturities of three months or less to be cash equivalents. As of December 31, 2002, there were no restrictions on cash balances. All amounts on deposit at financial institutions were covered by federal depository insurance at December 31, 2002.



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Independent Accountants' Report on Applying Agreed-Upon Procedures

Dr. John Fraiche
Ascension Parish Coroner's Office:

We have performed the procedures included in the *Louisiana Audit Guide* and enumerated below, which were agreed to by the management of Ascension Parish Coroner's Office (the Coroner's Office) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Ascension Parish Coroner's Office's compliance with certain laws and regulations during the year ended December 31, 2002, included in the accompanying *Louisiana Attestation Questionnaire*. The Ascension Parish Coroner's Office is responsible for its records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Select all expenditures made during the year for material and supplies exceeding \$15,000, or public works exceeding \$100,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

You have represented that no expenditures were made during the year for materials and supplies exceeding \$15,000, nor for public works exceeding \$100,000.

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

3. Obtain from management a listing of all employees paid during the period under examination.

You have represented that there are no employees of the Coroner's Office for the period under examination.



4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedures (2) as immediate family members.

The Coroner's Office has no employees; therefore, no employees were included in the listing obtained from management in agreed-upon procedures (2) as immediate family members.

Budgeting

5. Obtain a copy of the legally binding adopted budget and all amendments.

Management provided us with a copy of the original budget which was reported as a department and included in the adopted budget of the Ascension Parish Police Jury.

6. Trace the budget adoption and amendments to the minute book.

In that the budget for the Coroner's office was adopted as a department of the Ascension Parish Police Jury, we did not trace adoption of this budget to the minute book of the Coroner's Office. However, the budget of the Ascension Parish Police Jury was approved according to the minute book of the Police Jury.

7. Compare the revenues and expenditures of the final budget to the actual revenues and expenditures to determine if actual revenues fail to meet budgeted revenues by 5% or more or if actual expenditures exceed budgeted amounts by 5% or more. (Note, state law exempts from the amendment requirements special revenue funds with anticipated expenditures of \$250,000 or less and exempts special revenue funds whose expenditures drive revenue recognition-primarily federal funds.)

We compared actual revenues and expenditures to the budgeted amounts, noting that actual revenues did exceed budgeted revenues and actual expenditures were less than budgeted amounts.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- a) trace payments to supporting documentation as to proper amount and payee,

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- b) determine if payments were properly coded to the correct fund and general ledger account,

We found that payments for each of the six selected disbursements were properly coded to the correct fund and general ledger account.

- c) determine whether payments received approval from the proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approvals from the accountant and the Coroner.

Meetings

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

No requirements under the open meeting law are applicable to Ascension Parish Coroner's Office and as such, no procedures were performed.

Debt

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips, for the period under examination, and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

Advances and Bonuses

11. Examine payroll records and minutes for the year to determine whether any such payments have been made to employees which may constitute bonuses, advances, or gifts.

No employees are employed by Ascension Parish Coroner's Office, and, as such, no procedures were performed.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Ascension Parish Coroner's Office and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

KPMG LLP

May 16, 2003

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Government)

_____ (Date Transmitted)

KPMG LLP
BANK ONE CENTER - N. TOWER STE.

_____ (Auditors)

In connection with your compilation of our financial statements as of [date] and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of (date of completion/representations).

AS AND FORTHE YEAR ENDED DEC. 31, 2002

Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of Administration, State Purchasing Office..

Yes [] No [] N/A

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [] No []

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [] No []

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [] No [] N/A

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [] No []

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [] No []

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [] No []

Meetings

We have complied with the provisions of the Open Meetings Law, provided in RS 42:1 through 42:12.

Yes [] No [] N/A

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and LSA-RS 39:1410.60-1410.65.

Yes [] No []

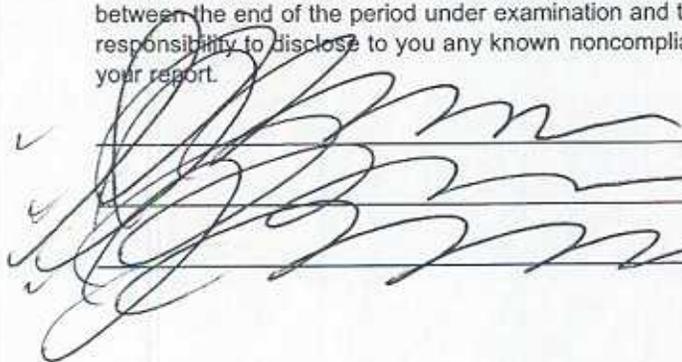
Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138, and AG opinion 79-729.

Yes [] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

 Secretary _____ Date _____
Treasurer _____ Date _____
President _____ Date _____